

GR 501X-5]

Previous references

(1922
me)

File No 200-2

Serial Nos. 1-6 1/2

Later references

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for Jan 24.

SUBJECT

Exemption of toll on the 4 carts
belonging to Mungu muti

6 To. the 26 Chitalchuy
No. 5479/d 11/1 24

Sanction in above

del
10/2/24

G R S 11]

1922

GENERAL AND REVENUE SECRETARIAT

Int ,

NOTES

File No 200 22

FILE HEADING

Exempting the levy of toll on carts belonging
to Murgumma in Chitaldang DC

From

The Dist Commr, Chitaldang DC

No. C 253 Dated 22 5 23 Received 30 5

Copy No 6037	Encls	Specimen	Serial No 1
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BRIEF ABSTRACT OF THE FILE

Recommend sanction to the proposal of
The President of the Murgumma Chitaldang DC
to exempt toll on 4 carts of the Murgumma in the
Chitaldang DC

NOTES AND ORDERS

Submitted with a draft as directed by
the Asst Secretary to the BOD

1/ The draft may be approved
2/ Dev Sec.
3/ W. J. J. J. J.
4/ J. J. J. J. J.
C.B.
27 13

NOTES—First Sheet.

661

2

16 JUL 1922
LOCAL SELF GOVT.
FINANCE

Serial
No

2

To The Dy Commr, Chitaldurg Dt
No 260 CS 3 7 23

Calls for a copy of the rules in
force for the levy of toll

3

From The Dy Commr Chitaldurg Dt
No C 259 M 22 23 & 3 8 23

Forwards a copy of the rules called
for in sl 2 above

5) Kind attention is invited to
clause 12 of the enclosure to the P & S

L.S.

1/8

6) The information required was not seen
furnished. The rules committee has to frame
rules for the levy of tolls under
section 46(1) of the Muz. Regn. Act
calling for a copy of the rules is shown
for approval. In these rules existing
exemptions will have been shown.

R.S.

12/9/23

7) Same *CS 25/8/23*

4

To The Dy C

Chitaldurg Dt

No 1678 & 27 8 23

Ref Sl 3 Calls for a copy of the rules
framed under section 46(1) of the Muz. Regn.
with information as to the no + date of
the G.O. sanctioning the rules

1924 (C)

Serial
No

5

From the C. C. building no C 259/Jul 22-23 of
19-23 Forwarded with reference to have a copy of
the Sanitation rules, handed by Govt for the C. C. building
2000 M. L. G.

3) Rule 1 of the rules, now recd. & the schedule
A annexed thereto relate to exemptions from
taxation and it can be seen from the exemptions
annexed to San in vehicles (item III) in the
schedule the carts & bullocks that have not
been exempted. Hence action can have to be
taken by the Municipal Council in
rule Sec. 60 of the Municipal in connection
with the present proposal and the same
has to be formally sanctioned by Govt -
9 inst. for orders.

29
29/9/23

10 What is asked for is exemption
from payment of tolls & the exemptions or taxes
apply to tolls also

29/9/23

11 Toll is a tax leviable under
Sec 59 of the Mysore Municipal Regulation,
but the levy obtained now in this
Municipality was as in accordance

1221

R. S. III 2,

General and Revenue
Secretariat

File No. 200 of 1922

Serial
No

with the Sanction conveyed in an
order of Govt. The ml cl have
not observed the formalities prescribed
by the Regulation. They may now be
asked to take action for amending
the rules issued under Sec 11-b(1),
by the addition of 'Folk' as an addl
item of taxation and thereby the
exemptions thereto. They
wish to allow

3500
1921

HK
15/11/22

12

CD
18/11/22

J. Subramanian

13 In Deputy Commr's letter
exemptions were granted only by the
Govt. What is the necessity for the same
these decisions legal aspect
more fully. What is
the practice at Mysore. Answer 29/11
that the 'Folk' is to be taxed

80
30/11
CD
20/11

14 Attention is invited to Sec 6026/

2

Serial
No

the Mysore Municipal Regn. It is for the M. C. to accept, in their discretion & in the draft rules the exemptions which they desire to make and unless the rules are sanctioned by Govt, the M. C. cannot give effect resolution.

The Carts of the Parabata Muts are not exempted from payment of toll.

H. K.

Ref. Para 13

14/12/1923

15/12/23

(L & S. Secretary)

The Municipal Council passed resolution exempting from taxing four carts of mules. They have this power under Section 60 before any is imposed. The question whether they have no power to pass a resolution after the tax has been imposed & sanction of Govt. obtained.

R S III 2,

General and Revenue
Secretariat

File No.

of 19

1224

Serial
No

That the Municipal Council
have power to make example
cannot be denied in view
of the ~~power~~ provisions
of Sect 68. The question
is whether this power has
been ~~exhausted~~ exhausted
when once they declined to
exercise it at the time
of imposing the tax.
Unless there is an express
provision to that effect it
cannot be said that the
power has been exhausted.
Hence the Council has
power
example, subject to the
Sanction of Govt.
Sanctioning ~~to~~ ~~be~~ ~~be~~
be accorded
Final

RE—Contn sheet.

6

12-23

4695
Serial
No

All-quot mags sanctioned

Mh
26/1228
24/12Draft CB
26/12Draft of letter
back up, it is an alternative draft for up to3/1/24
4

Draft for is put up for approval

HW

8/1/24

J L & L Sanctioning

CB
8/1/24

app

8
7/1

same CB 9/1/24

6 To

The S C Chitaldang Et

no 2 5479 7/11/24

Sanction the proposal of the Chitaldang m
to exempt from pay. int of toll 4 Cents
belonging to Turgu from H & State,
that the mtd and amend rules
sec 46 (4)

15/1/24

Note - Copy sheet.

L681-
19

From *11/10/23*
The Honorable Mr. Enquire,
Deputy Commissioner,
Chitaldrug District.

To
T. E. Jayaram Iyer Esq., B.A., B.L.,
Secretary to Government,
Revenue Department,
Bangalore.

Dated 22nd May 1923.

Despatched *11* *rel 206-22-*

Received

General No. *C 257* *rel 22-23.*
No.

Enclosure No. *2*

Sir,

25-5/5
In forwarding in original the
letter No. 597 dated 15th May 1923 with
its one enclosure addressed direct to
you from the President, Town Municipal
Council, Chitaldrug in the matter of
exempting the levy of Toll on carts
belonging to Marghatt in this District,
I have the honor to state that the
Municipal Council have resolved in their
meeting held on 30-4-23 that the carts
belonging to Marghatt may be exempted
from the levy of Toll as the Matt is a
place of worship and that the articles
viz., food, fuel and grass conveyed by
the carts are intended for use on
charitable purposes.

The President proposes in his
letter under reference that 4 carts
belonging to Matt and used for such
purposes as aforesaid may be exempted
from

9

1031

from the levy of Toll.

Under the circumstances I recommend that the proposal of the President to exempt Tail on 4 carts may kindly be sanctioned by Government.

I have the honor to be,

S I R,

Your most obedient servant,

Deputy Commissioner,
Chitaldrug District.

~~Handwritten signature~~

1) Before approaching for the rule I should have made rules in this respect specifying the class or classes of persons or of property or of both. If, they, desiring to ~~insert~~ ^{except} under Section 4bis 60.44 of the Regulation. The same should have been published & proposals submitted ^{in order of} to put with objection that ~~might have been~~ received. The ~~Director~~ ^{Director} ~~for~~ ^{for} ~~the~~ ^{the} ~~attention~~ ^{attention} of the D.C. may perhaps be invited to the sections referred to above. No rules, new to have been made with very ~~at~~ ^{at} ~~the~~ ^{the} ~~advocate~~ ^{advocate} may perhaps be ~~of~~ ^{of} ~~considered~~ ^{considered}

2) It is unnecessary to commit the Govt. Advocate.
Put up a separate formal note and a draft implementing
the action to be taken in the DC Off
12.6.15

From

C 59 We 2203
19 5 23
The President,

Town Municipal Council,

Chitaldrug

14/5/23

23751

To

The Revenue Secretary,

to the Government of Mysore,

B A N C A L O R E

Through - Deputy Commissioner,

Chitaldrug District

No 597

Dated 11th May 1923

Sir,

15
I have the honor to forward herewith the copy of the resolution of the Chitaldrug Municipal Council meeting held on the 30th April 1923, re-the exemption of toll on carts belong to the cart owners bringing articles of food, fuel and grass for use in the cart.

As the exemption of carts from payment of toll is a matter on which Government orders are necessary, I request that you will be so good as to move the Government to accord their sanction exemption not more than 4 carts which belong to the cart owners and bring articles of food, fuel and grass to the cart for use in connection with carting purposes.

I have the honor to be,

Sir,

Your most obedient servant,

Prasanna, R.
P R I S I D E N T

Chitaldrug Municipality

C V

Extract from the proceedings of the meeting of the Chitaldrug
Town Municipal Council held on the 30th April 1923

x x x x x

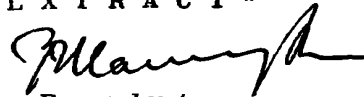
Subject Nov - Proposed by Mr Kalappa that exemption be granted from
paying Municipal tolls on all carts belonging to the
Murugi Matt and conveying articles of food fuel and grass

Resolution - Resolved that Government be approached for sanction being
accorded to the exemption recommended as the Mutt is a
place of worship and articles are intended for use on
charitable purposes

x x x x x

sd/-R Nanaswami Rao,
President

" E X T R A C T "



President,
Town Municipality

G. R. S. VI-G/32]

SUBJECT

Diary No. of letter replied to 6637

General and Revenue Secretariat

, the

191

Date of issue

9/7/25

Signed by

Murcan

Section

File

File No.

200-22

Serial No.

2

No. *L 60*

To The D-C Chitalding Dt
Sw.

"With reference to your letter
C 259/mul 22 23 dt 22 5 23 in
the matter of exempting
the levy of toll on carts belong-
ing to the Burgekhani in the
Chitalding Dt, I am directed
to inform you that no such
levy has been framed in this district
and to request you to be so good as
to send up a copy of the rules,
that have been framed
by the Bd. Council for the levy of toll
on carts belonging to the Burgekhani
in the Chitalding Dt."

y ay

I state that no such levy has been framed
by the Bd. Council for the levy of toll
on carts belonging to the Burgekhani
in the Chitalding Dt.

W. J. J.
22/6

List of enclosures

Copied by

Examined by

Handwritten notes and signatures at the bottom of the page, including a signature that appears to be "J. H. H." and some illegible text.

Office of the Deputy Commissioner,
Chitaldrug District
Dated Chitaldrug, 3rd August 1923 //

Manasamy Rao Esquire,
Deputy Commissioner,
Chitaldrug District

To

P. Jayarama Iyer Esq, B.A., B.L.,
Secretary to Government,
Revenue Department,
Bangalore

Ml 200-22-3

RECEIVED

RM With reference to your letter o L 60/Ml 200-22-2 dated 5th July/9 calling for a copy of the rules framed by the Municipal Council, ----- Chitaldrug Town, for the levy of Tolls, I have the honor to state that the President Municipal Council, Chitaldrug reports in his letter No 39 dated 1-8-23 stating that no separate rules have been framed by the Municipal Council for the said purpose, and that the Toll is being levied under Government Notification a copy of which is herein enclosed

I have the honor to be,

S I R,

Your most obedient servant,

Manasamy Rao
Deputy Commissioner,
Chitaldrug District

From

To

Dated

Despatched

Received

General No. _____
No.

Enclosure No.

CHITALDRUG TOWN MUNICIPALITY

Notification dated 14th April 1923

The right to collect tolls at the toll gates as noted in the Schedules A and B during the official year 1923-24 will be sold by public auction at the places and on the dates specified against each gate

2 Persons intending to bid at the sale must attend in person or by a duly accredited agent. Every such person should deposit beforehand an amount equal to one sixth of the contract amount for the previous year as shown in Schedule A as earnest money. The deposits of all the bidders except the first two are three whose bids are to be recommended for acceptance will be returned at the close of the sale. The deposit of the successful bidder who will be called the contractor will be returned only on the fulfilment of the contract. The deposits of the remaining bidders will be returned soon after the confirmation of the sale.

3. The sale will not become absolute until confirmed by the authority noted in Schedule A who reserves the final power of refusing or accepting, without assigning any reason whatever the highest or any bid that may be offered.

4. The contractor shall within fifteen days of the receipt of intimation of confirmation of the sale in his favour execute an agreement on a duly stamped paper binding himself and his heirs to observe the conditions hereinafter set forth and to be subject to the penalties forfeitures and liabilities referred to therein shall remain if he does not hold property in Mysore at least two sureties who own sufficient properties in the Mysore State for the due performance of the contract.

5. The contract shall not be transferred by sale gift or otherwise or sub leased without the previous sanction of the Municipal Council.

6. The contract amount shall be paid in twelve equal monthly instalments in advance on the first day of every month into the Municipal Office.

7. The contractor shall have no claim to the tolls recovered from persons compounding the payment of toll in accordance with the Standing Rules and Orders approved by Government. He shall also pay along with the instalments the authorised Local Railway and Educational Cesses if any at the prescribed rates.

8. Interest at 9 per cent per annum shall be levied on all overdue amounts till date of payment.

9. The contractor shall collect tolls only at the rates and at the gates on the traffic specified in Schedule A and B.

10. The contractor shall give to the person paying the toll a proper receipt, showing the date and hour of payment of toll.

11. The contractor shall keep at the toll gate true accounts of the daily collections and of the traffic passing through the toll gate. These accounts shall be open to the inspection of the President. He shall, if required by the Municipal President furnish to the Municipal Office at the end of every month a true return for the month showing the traffic passing through the gate in the prescribed form.

12. The contractor will have the use of the existing toll house and gate without payment of any rent and he should keep them in good repair failing which the cost of repair will be recovered from him. If any toll gate or house is required it will be put up at the cost of the Municipal Council.

13. The contractor shall not be entitled to any remission of the contract amount or to any compensation on account of seasonal conditions or any other cause whatever.

14. The contractor shall confirm generally to the rules published in the late Chief Commissioner's Notification No 274 dated 4th November 1876 and the rules framed by the Municipal Council under the Municipal Regulation. He shall recognise all exemptions made by the statute or rules in force for the time being. He shall pay special attention to the following points —

- (a) A table of authorised tolls shall be legibly written in English and Kannada and shall be put up in a conspicuous place near toll gate.
- (b) Animals drawing any vehicles for which toll can be demanded or not also to be charged with toll.

- (c) No toll shall be levied afresh on any cart, etc., passing along the toll-gate if within a period of 24 hours computing from sunrise to sunrise, a toll has been collected thereon at a toll-gate in the Mysore State or a toll-gate in British India in respect of which the Government have secured reciprocity for exemption in consultation with the British Authorities.
- (d) Carts laden with bone or other substance as manure shall be treated as unladen and tolled accordingly.
- (e) No toll shall be levied on foot passengers.
- (f) No tolls shall be levied for the passage of Troops or Military stores or equipages or Police Officers on duty or of any person or property in their custody or of any property *bona fide* belonging to Government as established, where proof is required by the production of a pass or certificate from any officer of the department to which the property belongs, authorised by the Deputy Commissioner or by Government to grant such certificates or passes, which pass or certificate shall be delivered up at the last toll-gate passed before the cart, carriage, or animal, conveying such property reaches the destination noted in such pass or certificate.
- (g) No toll shall be levied for the passage of carriages, cars, animals, etc.—
- (1) Belonging to Municipal Council.
 - (2) Conveying Municipal servants on duty or property in the custody of such servants.
 - (3) Licensed by the Municipal Council.
 - (4) Assessed by the Municipal Council to Municipal taxation provided the tax has been paid in advance.
 - (5) Possessed by a person who has compounded with the Municipal Council prescribed sum in accordance with the rules approved by Government.
 - (6) Engaged by the Postal Department to convey mails.
 - (7) Belonging to the Hon'ble the British Resident in Mysore.
 - (8) Belonging to Government servants travelling on duty who are certified by their respective immediate superiors as being not entitled to travelling allowance.
 - (9) Belonging to His Highness the Maharaja or His Highness the Yuvaraja.
- (10) Any breach of the above conditions or rules on the part of the contractor or his servants will entail the forfeiture of the deposit or the levy of a fine not exceeding Rs. 50 for each infringement. If the fine be not paid or in the event of instalments or other sums due are not paid within the prescribed date, it shall be competent to the President to suspend further collection of toll by the contractor and dispose of the right to collect the toll during the remaining period by a resale or otherwise. The resale will be held at the risk of the defaulting contractor who shall be liable to make good all losses accruing but shall not be entitled to any profits arising from the resale.
- (11) The imposition of fine or resale of the contract shall be no bar to the prosecution of the contractor or his employees for any offence or to the institution of other legal steps against them under any law in force for the time being.

SCHEDULE A.

1. Name of toll-gate or bridge.	Chitaldrug Municipality
2. Situation of the gate.	East. Near the junction of Hiriyur and Chalakere roads. West. Near Barageramma's temple in Holalkere road and near Hosakere waste weir in Davangere road. North. Near Venkataramanaswami temple, near Forest Lodge, near the road leading to Gopalapura, and near Santehonda. South. Jogimatti road.
3. Whether toll is to be levied on through traffic, income traffic, or outgoing traffic.	Incoming traffic. <i>or through traffic</i>
4. Traffic specially exempted from payment of toll on account of peculiar situation of the toll-gate or the special requirements to the people near the toll-gate.	Nil
5. Amount of deposit required.	One hundred rupees.
6. Place of sale.	Municipal President's office.
7. Date of sale.	22nd May 1923.
8. Officer conducting the sale.	President or other officer authorised by him.
9. Officer confirming the same.	President.
10. Remarks.	

SCHEDULE B

Details of traffic		Re	a	p.
	1 Laden carts Per cart	0	4	0
	2 Empty carts	0	2	0

N B —Carts laden with fuel, grass and fodder will be treated as empty carts

NOTIFICATION

The right to collect fees on markets on Shandy days as noted in the Schedules A and B during the official year 1923 24 will be sold by public auction at the places and on the dates specified against each gate

2 Persons intending to bid at the sale must attend in person or by a duly accredited agent. Every such person should deposit beforehand an amount equal to 1/5th of the contract amount for the previous year as shown in Schedule A as earnest money. The deposits of all the bidders except the first two or three whose bids are to be recommended for acceptance will be returned at the close of the sale. The deposit of the successful bidder who will be called the contractor will be returned only on the fulfilment of the contract. The deposits of the remaining bidders will be returned soon after the confirmation of the sale.

3 The sale will not become absolute until confirmed by the authority noted in the Schedule A who reserves the final power of refusing or accepting without assigning any reason whatever the highest or any bid that may be offered.

4 The contractor shall within fifteen days of the receipt of intimation of confirmation of the sale in his favour execute an agreement on a duly stamped paper binding himself and his heirs to observe the conditions hereinafter set forth and to be subject to the penalties forfeitures and liabilities referred to therein shall furnish if he does not hold property in Mysore at least two sureties who own sufficient properties in the Mysore State for the due performance of the contract.

5 The contract shall not be transferred by sale gift or otherwise or sub leased without the previous sanction of the Municipal Council.

6 The contract amount shall be paid in twelve equal monthly instalments in advance on the first day of every month into the Municipal Office.

7 The contractor shall have no claim to the fees recovered from persons compound ing the payment of toll in accordance with the Standing Rules and Orders approved by Government. He shall also pay along with the instalments the authorised Local Railway and Education Cesses, if any at the prescribed rates.

8 Interest at 9 per cent per annum shall be levied on all overdue amounts till date of payment.

9 The contractor shall collect tolls only at the rates and at the gates on the traffic specified in Schedules A and B.

10 The contractor shall give to the person paying the toll a proper receipt showing the date and hour of payment of toll.

11 The contractor shall keep at the toll gate true accounts of the daily collections and of the traffic passing through the toll gate. These accounts shall be open to the inspection of the President. He shall if required by the Municipal President furnish to the Municipal Office at the end of every month a true return for the month showing the traffic passing through the gate in the prescribed form.

12 The contractor will have the use of the existing toll house and gate without payment of any rent and he should keep him in good repair failing which the cost of repair will be recovered from him. If any toll gate or house is required it will be put up at the cost of the Municipal Council.

13 The contractor shall not be entitled to any remission of the contract amount or to any compensation on account of seasonal conditions or any other cause whatever.

14 The contractor shall conform generally to the rules published in the late Chief Commissioner's Notification No 274 dated the 4th November 1876 and the rules framed by the Municipal Council under the Municipal Regulation. He shall recognise all exemptions made by the statute or rules in force for the time being. He shall pay special attention to the following points —

- (a) A table of authorised tolls shall be legibly written in English and Kannada and shall be put up in a conspicuous place near toll gate.
- (b) Animals drawing any vehicles for which toll can be demanded or not also to be charged with toll.
- (c) No toll shall be levied afresh on any cart etc passing along the toll gate if within a period of 24 hours computing from sunrise to sunrise a toll has been collected thereon at a toll-gate in the Mysore State or a toll-gate in British India in respect of which the Government have secured reciprocity for exemption in consultation with the British Authorities.

- (d) Carts laden with bone or other substance as manure shall be treated as unladen and tolled accordingly.
- (e) No toll shall be levied on foot passengers.
- (f) No toll shall be levied for the passage of Troops or Military stores or equipages or Police Officers on duty or of any person or property in their custody or of any property bona fide belonging to Government as established, where proof is required by the production of a pass or certificate from any officer of the department to which the property belongs, authorised by the Deputy Commissioner or by Government to grant such certificates or passes, which pass or certificates shall be delivered up at the last toll-gate passed before the cart carriage or animal, conveying such property reaches the destination noted in such pass or certificate.
- (g) No toll shall be levied for the passage of carriages, cars, animals, etc.
- (1) Belonging to Municipal Council.
 - (2) Conveying Municipal servants on duty or property in the custody of such servants.
 - (3) Licensed by the Municipal Council.
 - (4) Assessed by the Municipal Council to Municipal taxation provided the tax has been paid in advance.
 - (5) Possessed by a person who has compounded with the Municipal Council prescribed sum in accordance with the rules approved by Government.
 - (6) Engaged by the Postal Department to convey mails.
 - (7) Belonging to the hon ble the British Resident in Mysore.
 - (8) Belonging to Government servants travelling on duty who are certified by their respective immediate superiors as being not entitled to travelling allowance.
 - (9) Belonging to His Highness the Maharaja or His Highness the Yuvaraja.

(15) Any Breach of the above conditions or rules on the part of the contractor or his servants will entail the forfeiture of the deposit or the levy of a fine not exceeding Rs. 50 for each infringement. If the fine be not paid or in the event of instalments or other sums due are not paid within the prescribed date, it shall be competent to the President to suspend further collection of toll by the contractor and dispose of the right to collect the toll during the remaining period by a resale or otherwise. The resale will be held at the risk of the defaulting contractor who shall be liable to make good all losses accruing, but shall not be entitled to any profits arising from the resale.

(16) The imposition of fine or resale of the contract shall be no bar to the prosecution of the contractor or his employees for any offence or to the institution of other legal steps against them under any law in force for the time being.

SCHEDULE A.

1. Name of toll-gate or bridge	Chitaldrug Municipality Market fees.
2. Situation of the gate	East.—One hundred and twenty-fourth mile stone near Obalagowda's house. West.—The bund of Hoenkere. North.—Chikkavirappa's field. South.—Santebagal.
3. Whether toll is to be levied on through traffic, incoming traffic, or outgoing traffic.	On shandy days.
4. Trade specially exempted from payment of toll on account of the peculiar situation of the toll-gate or the special requirements to the people near the toll-gate.	Nil.
5. Amount of deposit required	Rs. 50.
6. Place of sale	President's Office
7. Date of sale	22nd May 1923.
8. Officer conducting the sale	President or any other officer authorised by him.
9. Officer confirming the sale	President.
10. Remarks	Nil

SCHEDULE B

Details of traffic

- 1 For every cart shops of rice cloth and other things sold on a large scale occupying more than two square yards 1 anna
- 2 For every loaded horse bullock ass etc and on all other shops within a space of two square yards and kambly shops 6 pies
- 3 For every petty shop within a space of one square yard 3 pies

R. NANASWAMI RAO
President
Town Municipality

R. S. VI-G, 2

BJEC1

Diary No of letter replied to

General and Revenue Secretariat

, the

191

Date of issue 27/8/1923

Signed by Jaro C. E. R.

Section NL-1
File No 200-22
Serial No 4

No L 1678

To

Mr Dy. Commr, Chittahang, Dh.

Sir,

(~~Handing~~ to the Commr
in writing with your letter no C 2
of 22-23 of 3-8-23 in regard
the exemption of carts belonging
to the dump from
of tax at Chittahang, I am
directed to request you to
be good as to state whether
the Municipal Council of
Chittahang have not passed
over

16

~~pieces were taken to 6 (2) of the~~
~~same Regt for the King of pieces~~
~~was to be made from the~~
~~to form as to be made a~~
~~copy of these pieces for any~~
~~to form and be made by~~
~~with together with information~~
~~as to the number and date~~
~~of the first and second~~
~~the pieces.~~

~~I have~~

~~25/1/15~~
~~for the~~
~~pages~~

Last of enclosure.

~~with~~
~~in the~~
~~of the~~

Copied by
Examined by

L 1224-3

From the Deputy Commissioner
Chitaldrug District

To the Secretary to Government,
Revenue Department, Bangalore

Dated

ml 200-22-5

Despatched 1st September 1923

Received

General No. C 259 ml 22-23

Enclosure No. 1

Sir,

With reference to your letter No. 1078/M.200-22-4 dated 27th August 1923 requesting me to send a copy of the rules framed by the municipal council Chitaldrug under section 46(1) of the Municipal Regulation for the levy of taxes, I have the honor to forward herewith a copy of the rules referred to above and to state that the rules have been sanctioned by Government in their order No 259/ml 22-23 dated 12th July 1923

I have the honor to be,

S I R,

Your most obedient servant,

Deputy Commissioner,

Chitaldrug District

CHITALDRUG TOWN MUNICIPALITY

Dated 5th November 1917

Rules framed by the Chitaldrug Town Municipality, under Section 48 (i) and (j) of the Mysore Municipal Regulation and sanctioned by Government in their Order No. 259—MI 77 16-18, dated 12th July 1917

1 *Taxes and exemptions.*—The Municipality shall levy the taxes and recognise the exemptions specified in Schedule A hereto annexed. The taxes shall be paid on the dates indicated against them respectively in column 6 of the schedule.

2 *Collections.*—The taxes and imposts imposed by the Municipal Council or any of them may be collected by the Municipality, either departmentally by their own agency or otherwise as may from time to time, seem expedient to them but octroi duty shall be collected departmentally only

(1) The Vice-President is authorised to receive payments of all taxes, fees and Municipal dues of all descriptions, at any time and place.

(2) The tax collector or hall collector is authorised to receive payments of all taxes due to the Municipality

(3) The Municipal clerk or other authorised official will receive the payments of all duties on cloth. The manegar is authorised to receive payments of all octroi duties on other dutiable goods.

3 *Remission.*—In cases of individual annual demands exceeding Rs. 5 subject to the sanction of Government, remissions may be made to any extent by the Municipality if the Municipal Council are satisfied that the recovery of amount proposed for remission would entail undue hardship on a poor man and in cases falling under Section 69 (2) of the Municipal Regulation

4 *Claims for refunds.*—No claim for refund of any sum paid to the Municipality on account of any tax, shall be entertained unless application therefor is made in writing not later than three months after the expiry of the year to which the claim relates. Octroi refunds shall be regulated by bye-laws framed under Section 48 (k) of the Regulation.

5 *Refund when not admissible.*—No sum shall be refunded unless the person claiming applies for payment within three months of delivery to him of notice of the refund having been duly authorised. In such notice, the period within which the refund must be demanded shall always be stated

6 *Refund of amount paid on account of animal and vehicle tax.*—Where the tax due in respect of any vehicle or animal has been paid for any half-year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid.

(a) If he has owned or been in charge of the vehicle or animal for not more than thirty days in the half-year

(b) If the vehicle has been under repair or standing at a carriage maker's or cycle dealer's during the whole of the half-year

(c) If the animal has been during the whole of the half-year in any institution for the reception of infirm, diseased animals or if the animal is certified by any Veterinary Surgeon to have been unfit for use and has not been used during the half-year

Provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used.

7 Method of calculating liability to tax.—When a person has owned or has had charge of two or more vehicles or two or more animals of the same description, each at a different period in one half-year, he shall be deemed to have owned or had charge of one vehicle or one animal only as the case may be for the aggregate number of days in the said two or more periods.

8. Vehicles or animals changing hands.—If a half year's tax has been levied in respect of a vehicle or animal, no further tax for the same half-year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half-year provided notice of the change of hands is given to the Municipality.

9 Liability of transferor and transferee to rates and cesses until notice is given.—When any premises shall have changed hands and no written notice of the transfer has been given to the Municipality, arrears of taxes due in respect of the premises shall be leviable at the option of the Municipality, either from the transferor or the transferee. Provided, however, nothing herein contained shall prejudice any right which the transferee may have under any law in force to recover from the transferor any sums paid by the transferee under this bye-law.

10. Person liable in case of death.—In the event of the death of any person whose name shall have been entered as owner in the assessment list under Section 83 of the Regulation, the person to whom the title of the deceased shall be transferred as heir or otherwise shall give notice of such transfer to the President, who, on being satisfied, shall enter the name of such transferee of title as owner in the assessment list. In case of two or more persons preferring rival claims to the same property, the President may either pass a decision himself or refer the question for the decision of the Municipal Council which may recognise any claimant or refer the claimants to a Civil Court as they may think fit. If, at any time after a decision by the President or Municipal Council as the case may be, any person produces a probate, letters of administration, a decree or other order of Court declaring such person as heir of the deceased, the name of such person as owner shall be substituted in the assessment list for any other name that may have been entered.

11 Entry on assessment list of sub-division.—Where any property is sub-divided on application being made to the Municipality intimating such sub-division, the Municipality shall unless they see any objection to the same, cause such sub-division to be entered in the assessment list as if it was a separate property.

12. How bills are to be prepared and issued.—All bills under Section 82 (1) shall be prepared from the assessment lists and from information obtained by process in accordance with bye-laws under 48 (1) and shall be issued under the signature of the President or Vice-President.

13 Who shall dispose of objections to Municipal bills.—In the absence of any specific arrangement of the Municipal Council to the contrary objections to Municipal Bills under Section 83 (1) of Regulation VII of 1907 shall be heard and disposed of by the Vice-President in the first instance.

Below each petition of objection the Vice-President shall record his decision with reasons in writing and submit the same to the Municipal Council without delay. All such cases shall be placed before the Municipal Council for information.

14 Suspension of process for recovery when notice of vacancy is received.—When a notice of vacancy has been received under Section 69, process of recovery of the dues of the current year or instalment period, may be suspended till final orders are passed on the notice.

15 Owner should give notice of re-occupation.—When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President or Vice-President, of the date of subsequent re-occupation and failing this he shall not be entitled to any refund if it be found that his premises have been re-occupied during the year or during the instalment period. No notice of vacancy shall have effect after the expiry of the instalment period during which it is given.

16 Notice fees.—For every notice of demand issued under Sub-Section 3 of Section 82 of the Regulation, fees shall be levied at the following rates —

- A fee of one anna if the amount of tax due is not more than Rs. 5
- Do two annas if the amount of tax due is more than Rs. 5 and less than Rs. 10.
- Do four annas if the amount of tax is more than Rs. 10 and less than Rs. 50.
- Do six annas if the amount of tax due is more than Rs. 50 and less than Rs. 100.
- Do eight annas if the amount of tax due is more than Rs. 100.

17 Warrant fees.—For every distraint warrant issued under Sub-Section 4 of Section 83 of the Regulation, fees shall be levied at the following rates—

A fee of four annas if the amount of tax due is not more than Rs. 10.

A fee of eight annas if the amount of tax due is more than Rs. 10 but less than Rs. 50.

A fee of one rupee if the amount of tax due is Rs. 50 and upwards.

Where peons are kept in charge of property distrained, an additional fee of four annas per peon for each day shall be levied.

18. Maintenance rates.—The following charges shall be levied for maintaining live-stock distrained under Sub-Section 4 of Section 83 of the Regulation, *viz.*—

Serial No.	Description of live-stock	Cost of supply of fodder and water for each head of live-stock per day			
		Rs.	a.	p.	
1	Buffalo	}	0	4	0
2	Horse		0	2	0
3	Bullock		0	1	0
4	Cow				
5	Donkey, sheep, goats, calves and other small animals				

Provided that no charges shall be levied if the owner of any such live-stock pays the full amount of the Municipal dues and recovers back such live-stock within three hours from the time of their seizure.

II.

19 Under Section 46 (i) —When Municipal dues may be written off—In cases of individual annual demands exceeding Rs. 5, subject to the sanction of Government, arrears of taxes may be written off as irrecoverable if after they have been outstanding for at least a year in case of sums of less than Rs. 5 and three years in all other cases, if the Municipal Council are satisfied that process for recovery have been pushed on with due promptness and diligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost or by any legal process.

20. Remission of distress fees.—The Managing Committee may remit the whole or any part of any fee chargeable for the issue of distraint warrant in the following cases—

- 1 If the property distrained is found to be devoted to religious or charitable purposes.
- 2 If the person from whom any such fee is leviable is too poor to pay it.
- 3 If a warrant has been issued against the wrong person.
- 4 If a bill presented is found to have been presented by mistake.
- 5 If the defaulter satisfies the Managing Committee that his default was due to some accident or mistake.

Schedule of taxes—A

Serial No	Name of tax	Class of property liable	Amount for which or rates at which classes are liable	Exemptions	Time at which taxes are payable
1	2	3	4	5	6
I	Tax on buildings	Buildings	At eight annas for every hundred rupees or portion thereof of market value up to rupees two thousand and four annas for every hundred rupees or portion thereof for the balance of such value in excess of rupees two thousand	(a) Buildings set apart for the occupation of His Highness the Maharaja of Mysore (b) Buildings belonging to Government and used solely for public purposes and not used or intended to be used for purposes of profit unless Government consent to the levy of the tax (c) Buildings exclusively used as places of public worship or for charitable but not for residential purposes (d) Buildings of which the market value is rupees twenty-five or less and which is the sole ratable property of the owner (e) Building which are the property of the Municipality (f) Gymnasium or Gymnasium	In two equal instalments in advance in July and January every year
II	Taxes on lands including vacant sites	Vacant lands	At two annas for every eighty square yards or fraction thereof	Same as above excepting (d) and (f)	
III	Tax on vehicles and animals kept for use within the Municipal limits	All animals and vehicles kept for use within the Municipal limits and described in the next column	Rs and p 1 Four-wheeled springed carriage drawn by one or more horses 3 0 0 2 Two-wheeled springed vehicles drawn by one or more horses jutkas or dog-carts each 2 0 0 3 Double bullock country cart each 2 0 0 4 Single bullock country cart each 1 0 0 5 Motor cars each 5 0 0 6 Motor bicycles or tricycles each 1 8 0 7 Ordinary bicycles or tricycles each 1 0 0 8 Any other springed vehicles, each 2 0 0 9 Full sized horses each 2 0 0 10 Galaway or milch each 1 0 0 11 Thittus each 0 8 0 12 Donkeys each 0 2 0 13 Bullocks or bulh each 0 4 0 14 Male buffalo each 0 4 0 15 Dog (domesticated) each 0 2 0	(a) Vehicles and animals belonging to His Highness the Maharaja of Mysore (b) Vehicle and animal the property of Government unless the Government consent to the levy of the tax (c) Vehicle and animals belonging to the Municipality (d) Animal exempt from the tax under Section 25 of the Ind. V. L. Act 1869 (e) Juvenile vehicles such as perambulators (f) Vehicles kept by carriers, builders, dealers and animals kept by dealers therein solely for sale (g) Carriage or transport or sitting within Municipal limits not longer than 30 days in any year (h) Vehicles and animals belonging to members of the Town Police and officers of the Town Municipality employed on out-door duties provided that not more than one vehicle and animal shall be exempted (i) Bulls and buffaloes dedicated to temples etc	
IV	Water-rate	All buildings and lands within the Municipality that have got house connection or water-supply	At the rate of rupees six per year per house connection (Note)—Question of general water tax will be considered after new scheme of water-supply is introduced	Nil	
V	Octroi	The article mentioned in the next column when imported into Municipal limits	Rs and p 1 Fresh coconuts per 100 0 8 4 2 Dry do per maund 0 8 0 3 Betel leaves per 100 0 0 2 4 Jaggery per maund 0 3 0 5 Sugar per maund 0 4 0 6 Ghee per maund 0 8 0 7 Kerosene oil per gallon 0 2 0 8 Other oils per maund 0 2 0 9 Tobacco raw per maund 1 4 0 10 Bides per 100 or fraction thereof 0 0 2 11 Carriages per 100 or fraction thereof 0 0 6 12 Piece-goods and kambliyes (per cent on cost price) 2 0 0 13 Oil seeds per 100 seer 0 2 6	(a) Persons selling or trafficking articles imported through the Port Office and goods of the property of Government at the time of import and accompanied by order by the department head or a person in the property then mentioned belongs to Government (b) Goods which are dedicated to be exempted for religious or charitable purposes within the Municipality and retained to the bonded warehouse as	Time of import of goods into Municipal limits

Schedule of taxes—A—concl'd

Serial No.	Name of tax	Class of property liable	Amount for which or rate at which classes are liable	Exemptions	Times at which taxes are payable
1	2	3	4	5	6
				provided in the bye-laws. Provided that if such goods be not exported they shall pay the full duty. () Six green coconuts six dry coconuts one hundred betel leaves on seer of tobacco Sugar two and half seers jagory five seers ghee two and half seers oil (except kerosene oil ten) two and a half seers and two pieces of cloth if brought for personal use or consumption (Government Order 2511 26—MI 281 08-20 dated 6th October 1911) (d) Kamblies and other piece-goods manufactured within the limits of the Municipality (Government Order 11784-92—L F 88-97 dated 19th March 1898)	
VI	Mohatarfa shop and oil-mill tax	Shops and oil mills	1 Mandies—Rs 20 15 12 10 2 Other shops—Rs 20 1 12 10 6 4 2 3 Piece goods shops—Rs 20 15 12 4 Oil mills—Rs 6 Cart and other factories—Rs 10 6 4 5 Bazaar Depots—Rs 2 2 6 Hotels—Rs 10 6 4 and 2 7 Bakeries and sweetmeat shops—Rs 4 2		In two equal instalments in advance in July and January every year
VII	Fees for slaughtering animals in slaughterhouse	Sheep goats bullocks cows and buffaloes	Sheep and goats each 0 1 0 Bullocks etc each 0 2 0 Class I Rs a p		At the time of slaughter
VIII	Market fees on weekly market days (Mondays)	Carts, Head loads and shops	For daily shops of rice, cloth and other things sold on large scale occupying more than two square yards 0 1 0 Class II For every loaded horse bullock or to be loaded on all other shops with a piece of two square yards and kitchenly shops 0 0 6 Class III For every petty shop within a piece of one square yard 0 0 3		At the time of entering the carts or weekly market or when demanded before the dispersing of the carts

T. CHOKKANNA
President

SUBJECT ..

- i Printed ?
- ii treated as a standing order ?
- iii published in the Gazette,
English Part ?
- iv translated ?
- v placed at the disposal of the press ?
- vi published in the Gazette,
Kannada Part ?

Corr to L. Aug with letter re
C 259/m 22-23 of 9 23 from the
deputy com., soliciting & requesting
sanction to the resolution of the chieft.
Aug Town Municipal Council to
consent for payment of ^{month} 150, from
Carts belonging to the municipality

Lunched

2. The municipal Council should
take action to amend the rules
issued under sec 46(1) by the
addition of (a) as an additional element

of taxation and the city therein the
 exemption from taxation and
 subject to the same in order of
 priority after having the formalities
 prescribed in sec 80(c) of the
 Indian Regn

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to be calculating

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Last of enclosures.

8-24
8-24

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Examined by

